

LEGISLATURE OF THE STATE OF IDAHO
Sixty-first Legislature Second Regular Session - 2012

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 360

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO TAXATION; AMENDING SECTION 63-117, IDAHO CODE, TO AUTHORIZE THE
STATE TAX COMMISSION TO ACCEPT PAYMENT OF TAXES BY MEANS OF AN ELECTRONIC
PAYMENT PROCESSOR.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-117, Idaho Code, be, and the same is hereby
amended to read as follows:

63-117. PAYMENT OF TAXES BY CREDIT CARD AND OTHER COMMERCIALY ACCEPT-
ABLE MEANS. (1) The state tax commission, in cooperation with the state trea-
surer, may accept payment by credit card, debit card or other commercially
acceptable means, including through an electronic payment processor, from
any person making any payment to the state tax commission of taxes or other
amounts due under any law administered by the commission. If the payment is
made by credit card, debit card, charge card, or similar method, the liabil-
ity is not finally discharged and the person has not paid the tax until the
department receives payment or credit from the institution responsible for
making the payment or credit. Upon receipt, the amount shall be deemed paid
on the date the charge was made.

(2) The commission may pay, through discount or otherwise, any fee to
a financial institution, ~~or credit card company~~ or electronic payment pro-
cessor, for a payment made pursuant to this section from the proceeds of the
taxes or other amounts paid prior to any other distribution of the proceeds
required by law. The necessary portion of the proceeds collected under this
section is hereby appropriated for the purpose of paying the fee.